



City of Brooklyn
Division of Taxation
7619 Memphis Ave.
Brooklyn OH 44144
www.BrooklynOhio.gov

IMPORTANT TAX INFORMATION

EMPLOYER'S MUNICIPAL WITHHOLDING BOOKLET

W-3 2005 RECONCILIATION
W-1 2005 WITHHOLDING RETURNS

IMPORTANT CITY INCOME TAX CHANGES

Change in Definition of "Taxable Wages" and other Clarifications

In June of 2003, The Ohio State Legislature amended the portion of state law that governs municipal income tax collections. Some of these provisions are changes to current procedures, others are not.

- A) Section 125 (cafeteria plan) contributions will be exempt from municipal taxation, beginning with the first payroll that is paid in 2004.
- B) All Deferred Compensation (both qualified and nonqualified) is taxed when earned.
- C) Supplemental Unemployment (SUB and SUCB) payments are taxable, and the employer is responsible for the collection and payment of this tax.

Dear Brooklyn Taxpayers,

In this booklet please find quarterly or monthly withholding payment coupons for 2005, instructions, an annual reconciliation and self adhesive return address labels. All City of Brooklyn tax forms and instructions are hosted on the City of Brooklyn website (www.brooklynohio.gov). Should you require any assistance completing your return or have any questions regarding your account, please contact the Brooklyn Tax Department at (216) 351-2133.

City of Brooklyn, Ohio
Mayor Kenneth E. Patton

PLEASE USE THESE LABELS
TO RETURN YOUR MONTHLY
WITHHOLDING PAYMENTS TO
THE CITY.

CITY OF BROOKLYN
DIVISION OF TAXATION
7619 MEMPHIS AVE.
BROOKLYN OH 44144

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GENERAL INFORMATION

Each employer within or doing business within the City of Brooklyn who employs one or more persons is required to withhold the tax of 2% from all compensation paid to employees at the time the compensation is paid, and file form W1 and remit the tax to the Brooklyn Tax Office, 7619 Memphis Ave., Brooklyn, Ohio 44144.

Monthly: All returns and payments are due on or before the end of each month for the amount withheld during the preceding month.

Quarterly: All returns and payments are due on or before the end of the month following each calendar quarter.

Withholding payments must be less than \$400.00 a month to be eligible for quarterly filing.

Delinquent payments shall be subject to penalty, interest and late filing fee charges as provided for in the Brooklyn Tax Ordinance.

The failure of any employer to receive or procure Form W-1 shall not excuse him/her from making this return or from remitting the tax withheld.

How to prepare this form:

- Line 1 - Enter total compensation Paid to all taxable employees during the period for which return is made. If no compensation was paid during the period so indicate and return W-1.
- Line 2 - Compute Tax due. (2% times Payroll).
- Line 3 - Show any adjustments to tax due; e.g. additional tax withheld at employee request, 2nd city payment, etc.
- Line 4 - Enter amount remitted.
- Line 5 - Show total number of employees for the reporting period.

CITY OF BROOKLYN OHIO, EMPLOYER'S RETURN OF TAX WITHHELD

Return with Payment

1. Payroll this period \$ _____
2. Brooklyn Tax (2%) \$ _____
3. Adjustment* \$ _____
4. Amount Remitted \$ _____
5. No. of Employees this period _____
* If adjusted, provide explanation _____

☐ AMENDED
(Attach Explanation)

Is this a courtesy withholding ☐ YES
Is this a final return ☐ YES ☐ NO
If yes, attach explanation _____

I hereby certify that the information and statements
contained herein are true and correct.

(Signed) _____

(Official Title) _____ Date _____

Federal ID No. _____

THIS RETURN MUST BE FILED
ON OR BEFORE THE DUE DATE SHOWN BELOW
MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF BROOKLYN

MAIL TO:
BROOKLYN TAX OFFICE
7619 MEMPHIS AVE.
BROOKLYN, OHIO 44144
TELEPHONE (216) 351-2133

FOR THE PERIOD ENDING

JANUARY 2005

DUE ON OR BEFORE

FEBRUARY 28, 2005

If receipt is desired, submit additional copy
and enclose self-addressed, stamped envelope.

Notify the Division of Taxation promptly of any change in ownership or name and address shown above.

FORM W1

CITY OF BROOKLYN OHIO, EMPLOYER'S RETURN OF TAX WITHHELD

Return with Payment

1. Payroll this period \$ _____
2. Brooklyn Tax (2%) \$ _____
3. Adjustment* \$ _____
4. Amount Remitted \$ _____
5. No. of Employees this period _____
* If adjusted, provide explanation

☐ AMENDED
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Is this a courtesy withholding ☐ YES
Is this a final return ☐ YES ☐ NO
If yes, attach explanation

NAME AND ADDRESS

FOR THE PERIOD ENDING
FEBRUARY 2005

DUE ON OR BEFORE
MARCH 31, 2005

I hereby certify that the information and statements
contained herein are true and correct.

(Signed) _____

(Official Title) _____ Date _____

Federal ID No. _____

THIS RETURN MUST BE FILED
ON OR BEFORE THE DUE DATE SHOWN BELOW
MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF BROOKLYN

MAIL TO:
BROOKLYN TAX OFFICE
7619 MEMPHIS AVE.
BROOKLYN, OHIO 44144
TELEPHONE (216) 351-2133

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(Official Title) _____ Date _____

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ON OR BEFORE THE DUE DATE SHOWN BELOW
MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF BROOKLYN

MAIL TO:
BROOKLYN TAX OFFICE
7619 MEMPHIS AVE.
BROOKLYN, OHIO 44144
TELEPHONE (216) 351-2133

FOR THE PERIOD ENDING
MARCH 2005

DUE ON OR BEFORE
APRIL 30, 2005

If receipt is desired, submit additional copy
and enclose self-addressed, stamped envelope.

Notify the Division of Taxation promptly of any change in ownership or name and address shown above.

FORM W1

CITY OF BROOKLYN OHIO, EMPLOYER'S RETURN OF TAX WITHHELD

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(Official Title) _____ Date _____

Federal ID No. _____

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ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF BROOKLYN

MAIL TO:

BROOKLYN TAX OFFICE
7619 MEMPHIS AVE.
BROOKLYN, OHIO 44144
TELEPHONE (216) 351-2133

FOR THE PERIOD ENDING
APRIL 2005

DUE ON OR BEFORE
MAY 31, 2005

If receipt is desired, submit additional copy
and enclose self-addressed, stamped envelope.

Notify the Division of Taxation promptly of any change in ownership or name and address shown above.

FORM W1

CITY OF BROOKLYN OHIO, EMPLOYER'S RETURN OF TAX WITHHELD

Return with Payment

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(Signed) _____

(Official Title) _____ Date _____

Federal ID No. _____

THIS RETURN MUST BE FILED
ON OR BEFORE THE DUE DATE SHOWN BELOW
MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF BROOKLYN

MAIL TO:
BROOKLYN TAX OFFICE
7619 MEMPHIS AVE.
BROOKLYN, OHIO 44144
TELEPHONE (216) 351-2133

FOR THE PERIOD ENDING
MAY 2005

DUE ON OR BEFORE
JUNE 30, 2005

If receipt is desired, submit additional copy
and enclose self-addressed, stamped envelope.

Notify the Division of Taxation promptly of any change in ownership or name and address shown above.
FORM W1

CITY OF BROOKLYN OHIO, EMPLOYER'S RETURN OF TAX WITHHELD

Return with Payment

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(Signed) _____

(Official Title) _____ Date _____

Federal ID No. _____

THIS RETURN MUST BE FILED
ON OR BEFORE THE DUE DATE SHOWN BELOW
MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF BROOKLYN

MAIL TO:
BROOKLYN TAX OFFICE
7619 MEMPHIS AVE.
BROOKLYN, OHIO 44144
TELEPHONE (216) 351-2133

FOR THE PERIOD ENDING
JUNE 2005

DUE ON OR BEFORE
JULY 31, 2005

If receipt is desired, submit additional copy
and enclose self-addressed, stamped envelope.

Notify the Division of Taxation promptly of any change in ownership or name and address shown above.
FORM W1

CITY OF BROOKLYN OHIO, EMPLOYER'S RETURN OF TAX WITHHELD

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(Signed) _____

(Official Title) _____ Date _____

Federal ID No. _____

THIS RETURN MUST BE FILED
ON OR BEFORE THE DUE DATE SHOWN BELOW
MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF BROOKLYN

MAIL TO:
BROOKLYN TAX OFFICE
7619 MEMPHIS AVE.
BROOKLYN, OHIO 44144
TELEPHONE (216) 351-2133

FOR THE PERIOD ENDING
JULY 2005

DUE ON OR BEFORE
AUGUST 31, 2005

If receipt is desired, submit additional copy
and enclose self-addressed, stamped envelope.

Notify the Division of Taxation promptly of any change in ownership or name and address shown above.

FORM W1

CITY OF BROOKLYN OHIO, EMPLOYER'S RETURN OF TAX WITHHELD

Return with Payment

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(Signed) _____

(Official Title) _____ Date _____

Federal ID No. _____

THIS RETURN MUST BE FILED
ON OR BEFORE THE DUE DATE SHOWN BELOW
MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF BROOKLYN

MAIL TO:

BROOKLYN TAX OFFICE
7619 MEMPHIS AVE.
BROOKLYN, OHIO 44144
TELEPHONE (216) 351-2133

FOR THE PERIOD ENDING

AUGUST 2005

DUE ON OR BEFORE

SEPTEMBER 30, 2005

If receipt is desired, submit additional copy
and enclose self-addressed, stamped envelope.

Notify the Division of Taxation promptly of any change in ownership or name and address shown above.

FORM W1

CITY OF BROOKLYN OHIO, EMPLOYER'S RETURN OF TAX WITHHELD

Return with Payment

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(Signed) _____

(Official Title) _____ Date _____

Federal ID No. _____

THIS RETURN MUST BE FILED
ON OR BEFORE THE DUE DATE SHOWN BELOW
MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF BROOKLYN

MAIL TO:
BROOKLYN TAX OFFICE
7619 MEMPHIS AVE.
BROOKLYN, OHIO 44144
TELEPHONE (216) 351-2133

FOR THE PERIOD ENDING
SEPTEMBER 2005

DUE ON OR BEFORE
OCTOBER 31, 2005

If receipt is desired, submit additional copy
and enclose self-addressed, stamped envelope.

Notify the Division of Taxation promptly of any change in ownership or name and address shown above.

FORM W1

CITY OF BROOKLYN OHIO, EMPLOYER'S RETURN OF TAX WITHHELD

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(Signed) _____

(Official Title) _____ Date _____

Federal ID No. _____

THIS RETURN MUST BE FILED
ON OR BEFORE THE DUE DATE SHOWN BELOW
MAKE CHECK OR MONEY ORDER PAYABLE TO
CITY OF BROOKLYN

NAME AND ADDRESS _____

FOR THE PERIOD ENDING
OCTOBER 2005

DUE ON OR BEFORE
NOVEMBER 30, 2005

MAIL TO:
BROOKLYN TAX OFFICE
7619 MEMPHIS AVE.
BROOKLYN, OHIO 44144
TELEPHONE (216) 351-2133

If receipt is desired, submit additional copy
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CITY OF BROOKLYN OHIO, EMPLOYER'S RETURN OF TAX WITHHELD

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CITY OF BROOKLYN

MAIL TO:

BROOKLYN TAX OFFICE
7619 MEMPHIS AVE.
BROOKLYN, OHIO 44144
TELEPHONE (216) 351-2133

FOR THE PERIOD ENDING

NOVEMBER 2005

DUE ON OR BEFORE

DECEMBER 31, 2005

If receipt is desired, submit additional copy
and enclose self-addressed, stamped envelope.

Notify the Division of Taxation promptly of any change in ownership or name and address shown above.

FORM W1

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MAIL TO:
BROOKLYN TAX OFFICE
7619 MEMPHIS AVE.
BROOKLYN, OHIO 44144
TELEPHONE (216) 351-2133

FOR THE PERIOD ENDING
DECEMBER 2005

DUE ON OR BEFORE
JANUARY 31, 2006

If receipt is desired, submit additional copy
and enclose self-addressed, stamped envelope.

Notify the Division of Taxation promptly of any change in ownership or name and address shown above.

FORM W1

RECONCILIATION INSTRUCTIONS

The original of this reconciliation form must be filed on or before January 31, with the City of Brooklyn Income Tax Division, 7619 Memphis Avenue, Brooklyn, Ohio 44144, unless written request for extension has been made to and granted (in writing) by the Tax Administrator. This return must be accompanied by copies of employees' wage statements (Form W-2) or tabulation listing showing:

1. Name and address of employee
2. Social Security Number
3. Gross Earnings
4. Amount of Tax Withheld for Brooklyn
5. Account Number - Name and Address of Withholding Agent.

When individual wage statements are submitted, please include a machine tape of tax withheld, together with all adjustments necessary to reconcile total payroll reported and payroll as listed in corporate and or individual liability return.

Discrepancy between wages and withholding must be accompanied by written explanation.

CITY OF **BROOKLYN** WITHHOLDING TAX RECONCILIATION
SUBMIT BY JANUARY 31. W-2'S MUST BE ATTACHED

FOR TAX YEAR ENDING **2005**
Phone (216) 351-2133

- 1) Total number of W-2's attached _____
- 2) Total payroll for year \$ _____
- 3) Less payroll not subject to tax \$ _____
- 4) Payroll subject to tax \$ _____
- 5) Withholding tax liability @ 2% of line 4 \$ _____
- IF REQUESTING A WITHHOLDING REFUND, CONTACT THE TAX DEPT.

JANUARY	APRIL	JULY	OCTOBER
\$	\$	\$	\$
FEBRUARY	MAY	AUGUST	NOVEMBER
\$	\$	\$	\$
MARCH	JUNE	SEPTEMBER	DECEMBER
\$	\$	\$	\$
1 ST QUARTER	2 ND QUARTER	3 RD QUARTER	4 TH QUARTER
\$	\$	\$	\$
6. Total Paid for year \$ _____			

I hereby certify that the information and statements contained herein are true and correct.

Signed _____ Title _____

Fed. ID No. _____ Date _____

Form W-3

MAIL TO: **BROOKLYN TAX OFFICE**
7619 MEMPHIS AVE
BROOKLYN, OH 44144

Withholding Tax Worksheet
(Keep for your records – Do not file)

<u>Month Ending</u>	<u>Due Date</u>	<u>Check#</u>	<u>Date</u>	<u>Amount</u>
1/31	2/28	_____	_____	_____
2/28	3/31	_____	_____	_____
3/31	4/30	_____	_____	_____
or 1st qtr	4/30	_____	_____	_____
4/30	5/31	_____	_____	_____
5/31	6/30	_____	_____	_____
6/30	7/31	_____	_____	_____
or 2nd qtr	7/31	_____	_____	_____

Withholding Tax Worksheet
(Keep for your records – Do not file)

<u>Month Ending</u>	<u>Due Date</u>	<u>Check#</u>	<u>Date</u>	<u>Amount</u>
7/31	8/31	_____	_____	_____
8/31	9/30	_____	_____	_____
9/30	10/31	_____	_____	_____
or 3rd qtr	10/31	_____	_____	_____
10/31	11/30	_____	_____	_____
11/30	12/31	_____	_____	_____
12/31	1/31	_____	_____	_____
or 4th qtr	1/31	_____	_____	_____